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Committee of Experts on International Cooperation in Tax Matters
Fifth session
Geneva, 19-23 October 2009

Provisional agenda and organization of work

1. Opening of the session by the representative of the Secretary-General (closed meeting).
2. Election of the Chairperson and the Rapporteur of the Committee and other officers (closed meeting).
3. Consideration of rules of procedure and other organizational issues (closed meeting).
4. Introductory remarks by the Chairperson of the Committee.
5. Adoption of the agenda and organization of work.
6. Discussion of substantive issues related to international cooperation in tax matters:
   (a) Definition of permanent establishment;
   (b) Taxation of services, including royalties and technical fees: policy and technical issues;
   (c) Attribution of profits under article 7 of the United Nations Model Double Taxation Convention between Developed and Developing Countries;
   (d) Taxation of development projects;
   (e) Tax competition in corporate tax: tax incentives that have worked and not worked in attracting foreign direct investment;
   (f) The proposed United Nations Code of Conduct on Cooperation in Combating International Tax Evasion and Avoidance;
   (g) Revision of the Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries;
   (h) How treaties are developed: practical issues;
   (i) Dispute resolution;

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(j) General issues in the review of commentaries of the United Nations Model Double Taxation Convention between Developed and Developing Countries;

(k) Transfer pricing, including a manual and checklist for developing countries.

7. Dates and agenda for the sixth session of the Committee.

8. Adoption of the report of the Committee on its fifth session.

Organization of work

Date	*Item*	*Description*
Monday, 19 October 2009		
9-10 a.m.		Registration of participants
10-10.40 a.m. (closed meeting)	1	Opening of the session by the representative of the Secretary-General
	2	Election of the Chairperson and the Rapporteur of the Committee and other officers
	3	Consideration of rules of procedure and other organizational issues
10.40-11 a.m. (open meeting commences)	4	Introductory remarks by the Chairperson of the Committee
	5	Adoption of the agenda and organization of work
	6	Discussion of substantive issues related to international cooperation in tax matters:
11 a.m.-1 p.m.	6 (a)	Definition of permanent establishment
3-5 p.m.	6 (a)	(*continued*)
5-6 p.m.	6 (b)	Taxation of services, including royalties and technical fees:
		policy and technical issues
Tuesday, 20 October 2009		
10-10.30 a.m.		Report of the rapporteur on item 6 (a)
10.30 a.m.-12 noon	6 (b)	(*continued*)
12 noon-1 p.m.	6 (c)	Attribution of profits under article 7 of the United Nations Model Double Taxation Convention between Developed and Developing Countries
3-5 p.m.	6 (c)	(*continued*)
4-5 p.m.	6 (d)	Taxation of development projects
5-6 p.m.	6 (e)	Tax competition in corporate tax: tax incentives that have worked and not worked in attracting foreign direct investment
Wednesday, 21 October 2009		
10-10.30 a.m.		Report of the rapporteur on items 6 (b), (c), (d) and (e)

Date	*Item*	*Description*
10.30 a.m.-1 p.m.	6 (f)	The proposed United Nations Code of Conduct on Cooperation in Combating International Tax Evasion and Avoidance
3-4.30 p.m.	6 (g)	Revision of the Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries
4.30-6 p.m.	6 (h)	How treaties are developed: practical issues
Thursday, 22 October 2009		
10-10.30 a.m.		Report of the rapporteur on items 6 (f), (g) and (h)
10.30 a.m.-12 noon	6 (i)	Dispute resolution
12 noon-1 p.m.	6 (j)	General issues in the review of commentaries of the United Nations Model Double Taxation Convention between Developed and Developing Countries
3-5 p.m.	6 (k)	Transfer pricing, including a manual and checklist for developing countries
Friday, 23 October 2009		
10-10.30 a.m.		Report of the rapporteur on items 6 (i), (j) and (k)
10.30-11 a.m.	7	Dates and agenda for the sixth session of the Committee
11 a.m.-1 p.m.	8	Adoption of the report of the Committee on its fifth session
3-5.30 p.m.	8	(*continued*)
5.30-6 p.m.		Closing of the fifth session